

CITY OF TEMPE, ARIZONA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (Exhibit 1)

June 30, 2000

with comparative totals for June 30, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Assets and Other Debits</u>				
Pooled cash and investments	\$ 78,760,961	29,911,151	890,681	55,140,810
Receivables:				
Taxes	7,245,530	2,460,228	358,921	-
Accounts	295,763	-	-	-
Special assessments	-	-	17,257,468	-
Accrued interest	1,054,537	202,952	-	-
Due from other governments	1,361,722	3,646,997	-	477,612
Due from other funds	7,393,432	-	-	-
Inventories	278,509	615,960	-	-
Restricted assets:				
Cash and investments	-	13,518,690	21,807,228	2,509,961
Inventories	-	-	-	-
Capital improvement notes receivable	422,083	-	-	-
Equity in joint venture	-	-	-	-
Property, plant and equipment (net of accumulated depreciation in Proprietary funds)	-	-	-	-
Other debits:				
Amount available in governmental fund types	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets and other debits	<u>\$ 96,812,537</u>	<u>50,355,978</u>	<u>40,314,298</u>	<u>58,128,383</u>
<u>Liabilities, Equity and Other Credits</u>				
Liabilities				
Accounts payable	\$ 2,450,005	3,405,299	11,773	2,152,496
Deposits	4,043,661	-	176,911	-
Accrued expenditures/expenses and claims payable	8,258,555	673,127	-	1,602
Accrued interest payable	-	-	-	-
Due to other funds	-	1,304,947	5,730,806	357,679
Due to other governments	-	76,456	-	-
Deferred revenue	105,036	1,466,611	17,440,035	27,900
Matured bonds payable	-	2,253,504	5,147,070	-
Matured interest payable	-	255,407	2,700,019	-
Current liabilities-payable from restricted assets	-	-	-	-
General obligation bonds payable (net of amortized premium in Proprietary funds)	-	-	-	-
Special assessment bonds payable with governmental commitment	-	-	-	-
Tempe Municipal Property Corporation bonds payable	-	-	-	-
Tempe Certificates of Participation	-	-	-	-
Tempe Variable Rate Demand Excise Tax Revenue bonds	-	-	-	-
Capital improvement notes payable	-	-	1,546,512	-
Capital leases	-	-	-	-
Total liabilities	<u>14,857,257</u>	<u>9,435,351</u>	<u>32,753,126</u>	<u>2,539,677</u>
Equity and other credits				
Contributed capital	-	-	-	-
Investment in general fixed assets	-	-	-	-
Retained earnings:				
Reserved	-	-	-	-
Unreserved	-	-	-	-
Fund balance (deficit):				
Reserved	1,762,469	972,085	7,561,172	17,249,144
Unreserved:				
Designated	41,577,274	9,082,466	-	38,888,467
Undesignated	38,615,537	30,866,076	-	(548,905)
Total equity and other credits	<u>81,955,280</u>	<u>40,920,627</u>	<u>7,561,172</u>	<u>55,588,706</u>
Total liabilities, equity and other credits	<u>\$ 96,812,537</u>	<u>50,355,978</u>	<u>40,314,298</u>	<u>58,128,383</u>

The accompanying notes are an integral part of these general-purpose financial statements.

CITY OF TEMPE, ARIZONA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (Exhibit 1)

Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	General Fixed Assets	General Long-Term Debt	2000	1999
36,434,368	2,900,989	-	-	204,038,960	200,877,482
-	-	-	-	10,064,679	9,500,421
6,152,609	-	-	-	6,448,372	6,339,599
-	-	-	-	17,257,468	18,593,881
483,468	-	-	-	1,740,957	1,743,456
1,772,115	-	-	-	7,258,446	6,261,083
-	-	-	-	7,393,432	894,448
-	-	-	-	894,469	701,372
39,832,096	-	-	-	77,667,975	75,965,047
322,235	-	-	-	322,235	445,592
4,564,576	-	-	-	4,986,659	5,356,511
46,857,198	-	-	-	46,857,198	35,628,726
184,542,489	-	239,984,585	-	424,527,074	401,911,864
-	-	-	7,561,172	7,561,172	8,355,267
-	-	-	158,107,189	158,107,189	161,040,666
<u>320,961,154</u>	<u>2,900,989</u>	<u>239,984,585</u>	<u>165,668,361</u>	<u>975,126,285</u>	<u>933,615,415</u>
5,108,623	86,758	-	-	13,214,954	11,895,019
712,895	-	-	-	4,933,467	5,008,304
1,788,208	2,814,231	-	4,295,208	17,830,931	14,365,856
1,882,462	-	-	-	1,882,462	2,658,782
-	-	-	-	7,393,432	894,448
-	-	-	-	76,456	104,089
-	-	-	-	19,039,582	19,686,874
-	-	-	-	7,400,574	14,546,743
-	-	-	-	2,955,426	3,476,004
-	-	-	-	-	1,362,668
67,995,000	-	-	66,405,000	134,400,000	145,530,000
-	-	-	23,550,000	23,550,000	24,955,000
1,652,930	-	-	-	1,652,930	3,580,000
-	-	-	4,710,000	4,710,000	5,110,000
-	-	-	40,500,000	40,500,000	40,500,000
8,365,892	-	-	23,754,463	33,666,867	24,850,224
-	-	-	2,453,690	2,453,690	3,503,015
<u>87,506,010</u>	<u>2,900,989</u>	<u>-</u>	<u>165,668,361</u>	<u>315,660,771</u>	<u>322,027,026</u>
124,904,569	-	-	-	124,904,569	124,904,569
-	-	239,984,585	-	239,984,585	213,403,883
49,414,627	-	-	-	49,414,627	38,004,676
59,135,948	-	-	-	59,135,948	58,965,827
-	-	-	-	27,544,870	22,622,697
-	-	-	-	89,548,207	83,857,241
-	-	-	-	68,932,708	69,829,496
<u>233,455,144</u>	<u>-</u>	<u>239,984,585</u>	<u>-</u>	<u>659,465,514</u>	<u>611,588,389</u>
<u>320,961,154</u>	<u>2,900,989</u>	<u>239,984,585</u>	<u>165,668,361</u>	<u>975,126,285</u>	<u>933,615,415</u>